

THE SUN LIFE ASSURANCE CO. OF CANADA.

Summary of the Annual Report for 1897.

New Life Applications received during 1897.....	\$16,292,754 92
Increase over 1896.....	5,182,402 73
Cash Income for year ending 31st Dec., 1897.....	2,238,894 74
Increase over 1896.....	352,636 74
Assets at 31st December, 1897.....	7,322,371 44
Increase over 1896.....	934,226 78
Reserve for Security of Policyholders.....	6,856,752 98
(According to Hm. Four per cent. Table.)	
Increase over 1896.....	924,552 50
Surplus over all Liabilities, except Capital.....	314,226 13
(According to Hm. Four per cent. Table.)	
Surplus over all Liabilities and Capital Stock (According to Canadian Gov't Standard, Hm. 4 1/2 per cent.)	583,271 98
Surplus over all Liabilities, except Capital.....	688,272 00
(According to Canadian Gov't Standard, 4 1/2 per cent.)	
Paid During 1897.....	463,674 37

**Dishop & Co., Bankers,
Agents.
HONOLULU, H. I.**

**J. M. PORTEOUS,
Inspector.**

**POPOLITAN MEAT CO.
808 KING STREET.**

WALLER - - - MANAGER.

**WHOLESALE AND RETAIL
BUTCHERS**

Navv Contractors.

Refrigerated Poultry

Fresh Salmon

CONSTANTLY ON HAND.

Metropolitan Meat Co.

Telephone 45.

Fine Tailoring!

I have a new cutter of great skill and experience, and can guarantee good fits at very low prices. The latest suitings are kept in stock, including a beautiful blue serge for summer wear.

New Goods!

Finest and freshest Dry Goods constantly in stock. Have just received five Grass Cloth, Pongee Silk, embroidered Silk Handkerchiefs, etc. Also, best of White and Colored Matting.

Fancy Things!

The latest S. S. Gaelic brought Bamboo Chairs and Lounges, Camphor Trunks with alarm bell locks, etc., also New Crop Tea.

My prices in all lines meet the fiercest competition.

GOO KIM,
Merchant Tailor and General Dealer,
210 Nuanu, near Hotel street.

**Beaver - Lunch
ROOMS.**

H. J. SOLTE, Proprietor.

The Best Lunch in Town

Tea and Coffee

AT ALL HOURS.

THE FINEST BRANDS OF

Cigars and Tobacco

ALWAYS ON HAND.

THE "ARLINGTON"

A FAMILY HOTEL.

T. Krouse, Prop.

Per Day.....\$ 2.00

Special Monthly Rates!

The Best of Attendance, the Best Situation and the Finest Meals in this City

JAS. F. MORGAN,

AUCTIONEER AND STOCK BROKER

No. 45 Queen Street.

Expert Appraisal of Real Estate and Furniture.

BY AUTHORITY.

Auditing Department Regulations, No. 1.

PERMANENT SETTLEMENTS AND SALARIES.

Under the provisions of the new Audit Law all persons and officers of the Government specifically named in the "Salaries and Pay Rolls Appropriations" bill, and all other permanent employees of the Government receiving regular monthly salaries, will be paid from the Audit Office after July first, 1898, by individual warrant on the Treasury.

To insure the completeness and promptness of the issuance of each month's salary warrants by the Auditor General, complete pay-rolls or lists of employees, containing name, official title or position, and amount of monthly pay of each employee, will be required to be deposited with the Auditor General by the Heads of the several Departments, as soon as practicable before the last day of each month, such pay-rolls or lists, bearing the approval of the Head of the Department employing such persons.

Upon the receipt of such pay-rolls or lists, the Auditor General will issue individual warrants in favor of the employees named therein, and said warrants will be forwarded to the payees by the best practicable method.

PAY ROLLS.

For mechanics and laborers, and others temporarily employed, Pay-Rolls will be required, specially certified to by the officer directly incurring the expense, that the services charged for have been faithfully performed; upon the approval of such pay-roll by the Auditor General, he will issue a warrant in favor of a disbursing officer duly authorized by the Head of the Department employing such labor; such disbursing officer will receipt temporarily for such warrant, draw the money from the Treasury, and immediately pay the same to the laborers or employees entitled thereto, taking their individual receipts therefor, and as soon as practicable thereafter, return the receipted pay-roll to the Auditor General, receiving in return therefor his temporary receipt, and being thus discharged from further liability.

The law specially prohibits the Auditor General from holding at one time more than one such temporary receipt from the same disbursing officer for pay-rolls under the same item of appropriation.

BILLS.

It will be the aim of the Auditing Department to make monthly settlement by warrant for all valid claims against the Government; in order that this may be done, bills for material, supplies, and incidentals will be required to reach the Auditing Department as soon as practicable after the close of each month, through the Department or Bureau incurring the expense; said bills to be made out on uniform bill heads which will be furnished by the several Departments, to contain items of one month only (except in the case of quarterly, semi-annual, or annual rents, subsidies and the like), and must specify the following particulars, viz:

MARGINAL DATE, showing date of actual supply of goods.

QUANTITIES SUPPLIED, i. e. number of lbs., tons, doz., etc.

RATES CHARGED, so that numerical calculations can be verified.

If material or labor is furnished in accordance with contract or tender, the same is to be stated in the bill.

Said bills also to be specially certified to by the officer of the Government directly incurring the expense, that the material, supplies, and incidentals have been received in good order and condition.

It will be the duty of the several Heads of the Departments and Bureaus to present not later than the tenth of each month for expenditures on the Island of Oahu, and not later than the fifteenth of each month for expenditures on the other Islands, to the Auditor General a summarized statement of all bills of the previous month fulfilling the above conditions, together with the bills, in budgets or summaries, under the titles of the several appropriations to which they are chargeable; each budget to contain bills of one month only, and to bear the approval of the Head of the Department incurring the expense. The Auditor General, on receipt of such budgets will proceed to check the bills contained therein, and when approved will issue warrants in payment of the same; warrants will in every case be drawn in favor of the person to whom the Government is directly indebted, unless such person indicates by endorsement on his bill some other person in

whose favor he desires the warrant to be drawn.

CONTRACT AND TENDERS.

Copies of all Contracts, Agreements, and Accepted Tenders for Material or Labor, together with a copy of the advertisement calling for such contract or tender, must be filed with the Auditor General at the time of acceptance.

The above regulations governing bills for material, supplies, and incidentals, will apply to bills on account, or in full, of contracts and agreements.

TRANSCRIPT OF TREASURY CASH BOOK.

The Registrar of Public Accounts shall transmit to the Auditor General daily a transcript of his cash transactions of the day previous as recorded in the Treasury Cash Book, in such form as shall be agreed upon between the Minister of Finance and the Auditor General.

PUBLIC ACCOUNTANTS.

Sworn returns of collections of revenue or other moneys, will be required to be made monthly to the Auditor General as heretofore; by Public Accountants in Honolulu, not later than the tenth, and by Public Accountants out of Honolulu, not later than the fourteenth day after the expiration of each month.

EFFECT OF REGULATIONS.

These regulations go into effect and have the force of law at the same time with the new Audit Law, i. e. on and after July 1, 1898.

**H. LAWS,
Auditor General.**

Approved:

SANFORD E. DOLE,
President.
HENRY E. COOPER,
Minister of Foreign Affairs.
S. M. DAMON,
Minister of Finance.
HENRY E. COOPER,
Minister of the Interior and interim.
WILLIAM O. SMITH,
Attorney General.
Honolulu, June 21st, 1898. 949-4t

MONDAY, JULY 4th, 1898, being a National Holiday, all Government offices throughout the Republic will close on that day.

HENRY E. COOPER,
Minister of the Interior,
ad interim
Interior Office, June 23, 1898. 946-3t

Water Notice.

In accordance with Section 1 of Chapter XXVI of the Laws of 1896:

All persons holding water privileges or those paying water rates, are hereby notified that the water rates for the term ending December 31, 1898, will be due and payable at the office of the Honolulu Water Works, on the 1st day of July, 1898.

All such rates remaining unpaid for 15 days after they are due will be subject to an additional 10 per cent.

All privileges upon which rates remain unpaid August 15, 1898, (30 days after becoming delinquent) are liable to suspension without further notice.

Rates are payable at the office of the Water Works in the Kapulua Building.

ANDREW BROWN,
Supt. Honolulu Water Works.
Honolulu, H. I., June 20, 1898. 948-10t



Dandruff will not cure itself. To be free of it you must treat your hair and scalp with some remedy

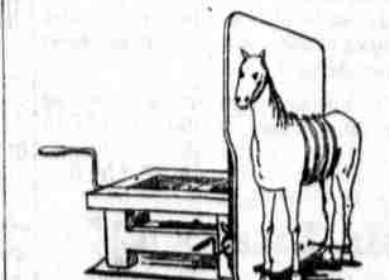
Our Dandruff Killer

prepared and sold only by us is

Warranted to Cure!

Pacheco & Fernandes,
Arlington Block, Hotel Street.

J. R. Shaw, D. V. S.



Office and Infirmary, - - 863 King St.

TELEPHONE 796.

Modern and Humane Treatment.

WITH U. S. REGULARS.

Officers Tell of Feeling in Same Southern Sections.

Capt. E. E. Hatch, Co. E, 18th United States Infantry passed through with his regiment on the Colon. At the outbreak of the war, Capt. Hatch was detailed for recruiting duty and for several weeks was traveling through Louisiana. Speaking of the war sentiment in the South, he said "The old civil war feeling seems absolutely wiped out. All through the country districts the people were intensely enthusiastic. I had no trouble in obtaining the quota of men needed to bring the regiment up to the war footing. When we got in New Orleans the place was ablaze with the stars and stripes. There was absolutely nothing to indicate that the people of the South had ever followed any other flag.

"One thing however the southern people can't look with favor on, that is the negro regiments. Quite a little feeling was displayed against these men and officers had to be on the lookout for impromptu scrimmages when the men had liberty. I heard of one man who started out in Louisiana to form a negro regiment. There were plenty of negroes ready to enlist, but the sentiment among the white population was so strong against the movement that the scheme was dropped."

Capt. Hatch considers that the regulars with the Manila expedition will be capable of standing a good deal of "grief" in the way of hot weather, the Eighteenth having been stationed in southern Texas for some four or more years.

Officers of the regular army anticipated that in event of the United States annexing Hawaii and holding the Philippines, a regiment of regulars will be stationed here and the Philippines will be handled in much the same style as British India. Not a few of the regular army officers remarked of Honolulu "This would not be a bad place to be stationed."

During the summer of 1891, Mr. Chas. P. Johnson, a well known attorney of Louisville, Ky., had a very severe attack of summer complaint. Quite a number of different remedies were tried, but failed to afford any relief. A friend who knew what was needed procured him a bottle of Chamberlain's Colic, Cholera and Diarrhoea Remedy, which quickly cured him and he thinks, saved his life. He says that there has not been a day since that time that he has not had this remedy in his household. He speaks of it in the highest praise and takes much pleasure in recommending it whenever an opportunity is offered. For sale by all dealers. Benson, Smith Co., General Agents.

A New Departure.

We are very anxious to show the public what a co-operative store can do in the way of supplying the table with fresh imported groceries. So please don't forget that the Palama Co-operative Grocery Co.'s store is now open for business. First shipment of goods arrived per Mariposa from the coast. Among the many good things she brought are fresh frozen oysters, delicious smoked halibut, plate corn beef, 6 lb kits salt mackerel, smoked beef hams, 1 lb blocks creamery butter, and many other choice articles. This store has always enjoyed the reputation for low prices, but now under the co-operative plan we are better able than ever to compete with even our celestial competitors. No harm in giving us a trial. Telephone 755 till new issue of book. Goods delivered to all parts of city and suburbs. **PALAMA CO-OPERATIVE GROCERY CO., LTD.** Old stand, opposite Railway Depot, King street.

"There Are Other Pobbies."

But do not for a moment think that the Anchor Saloon is just like them. Liquid refreshments, to be refreshing, require a certain dash of skill and experience in the mixing. Carlyle and Andrews make a great success in this department and stand ready to satisfy patrons in the matter of Seattle beer on draught, as well as all the best brands of whisky, viz: John Dewar's Scotch, O. P. S., etc., and from a full line of other liquors and wines cannot fail to fill even the most exacting and varied demand.

They Left Souvenirs.

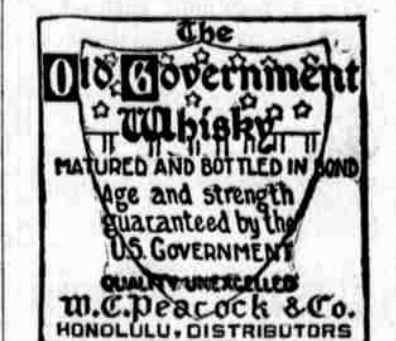
Many little children were made happy by receiving souvenir cards with the names and addresses of boys in blue, also with the wood en platters used at the feast with the same penciled thereon in autograph. The cards from Pennsylvania are quite handsome, having the stars and stripes and a picture of the Maine.

What the Doctor Ordered.

"I was in poor health and the prescriptions I tried did not benefit me. At last the doctor began to give me Hood's Sarsaparilla and it proved to be the best of all medicines for me, and I can speak of it only in the highest terms and deem it a duty to recommend it." Charles S. Powell, 429 Iowa Street, San Antonio, Texas.

Hood's Pills are the only pills to take with Hood's Sarsaparilla. Cure all liver ills.

We Have It!



The Old Government Whiskey.

Bottled Under Supervision

OF THE

U.S. Government

FOR SALE BY

W. C. PEACOCK & CO. LIMITED.

Sole Agents.

Tel. 46. Merchant Street.

HONOLULU

Carriage Manufactory

613 to 621 Fort Street.

Carriage Builder

AND REPAIRER.

Blacksmithing in All Its Branches.

W. W. WRIGHT, Proprietor.
(Successor to G. West.)

The Club Stables Limited.

C. BELLINA, : Manager.

FORT STREET,

Telephone 477

Livery, Boarding & Sale Stables

Prompt Service. Stylish Turnouts. Safe Drivers.

We are especially equipped to cater to your trade. Fair dealing and good service is what we depend upon to get it. We have for sale Family Carriage and Driving Horses, single or double teams. They are in good condition and will be sold on favorable terms. Dr. Rowat is always in attendance at the Stables.

Club Stables Hack Stand

Cor. Union & Hotel Sts.
(Old Bell Tower).

CAREFUL AND WELL INFORMED DRIVERS.

FIRST CLASS CARRIAGES.

HACKS AT ALL HOURS.

Orders for Surreys, Wagonettes, Single or Double Teams at a moment's notice.

Hack Nos. 125, 183, 190, 70, 77.

C. BELLINA, Mgr.

DR. F. E. CLARK,

DENTIST.

13-14 Progress Block, corner Beretania and Fort Streets, Honolulu.

Home Decorating!

Gold Paint:

Which is a substitute for gold leaf, and will LAST.

Enamel:

For imparting a hard and glassy surface to any material.

Bath-tub Enamel:

For porcelain finish on tubs, flower pots, etc. Not affected by cold or hot water.

Varnish Stains:

For furniture, baskets, etc.

Full directions for use. Try them.

Lewers & Cooke.

John Nott,

Importers and Dealers in



Steel and Iron Ranges,

STOVES, AGATEWARE.

DIMOND BLOCK.

121 & 123 King Street.

GEAR, LANSING & CO

STOCK, BOND

— AND —

MONEY BROKERS

Stocks and Bonds Bought and Sold on Commission.

Loans Negotiated

Real Estate

— AND —

Insurance Agents

Rents collected. Complete charge of Property for absentees. Financial Agents in any capacity, as Trustees, Assignees, Administrators or Executors.

Agency of

Greenwich Fire Ins. CO.

210 KING STREET,

HONOLULU, H. I.

Monuments and Headstones.

The undersigned is prepared to do CEMETERY WORK OF ALL KINDS, and supply MONUMENTS and HEADSTONES of which he has a great variety of the Latest and Most Artistic Designs, and will also supply Stone Coping separately for surrounding cemetery lots. Estimates given in Marble, Granite, Hawaiian Stone, etc. 900 ft **FRED. HARRISON.**

LATEST STYLES JEWELRY

By last steamer from the Coast.

THE REGULAR THING

At my store, where the

BEST CUSTOM WORK

Is done—repairing and new work both. Pins, rings, bracelets, watch-making, etc.

H. G. BIART, - 404 1/2 Fort St.